

such things as, firing ceramics, taxidermy work, custom butchering, tent or tarpaulin making, cutting or crushing rock, creosoting posts or poles, cutting, planting, ripping, or drying lumber, picture painting, quilting, leather tanning or curing, copy reproduction, threading of pipe and shafting, original plating and I guess the explanation that I would ask of Senator DeCamp was whether or not he stands by his representation that the distinction is that there is no sales tax paid on this item. If so, how does he explain the section of law Commissioner Karnes refers to and the Commissioner's opinion as to how we currently interpret our revenue laws? The representation that Senator DeCamp made on this floor is, as far as I can ascertain by objective third party analysis, simply untrue. In the case of matters of such things as custom paintings or photographs and such things as taxidermy or the firing of ceramics, the sales tax does apply under Nebraska law just as it applied in the area of custom software up until two years ago at which time there was a lower court decision reversing that...

SPEAKER NICHOL: Your time is up.

SENATOR LANDIS: ...action because it was a little unclear and that's what the purpose of this amendment is. To simply restate, what we understood the law to be in the area of custom software.

SPEAKER NICHOL: Senator Labeledz. Senator Labeledz. Let me remind you, please hold your conversion down. It is getting terribly noisy and it's not very polite to those speaking when we do this. Senator Labeledz.

SENATOR LABEDZ: Thank you, Mr. President. I rise to support the second half of the amendment. Senator Landis brought up some good points. One of the things that, when I worked for the Department of Revenue, a question was brought up whether or not we should put a sales tax on books and that is the, one of the things that hasn't been mentioned because books are the talent, also, of one or more individuals. Also record albums and the Atari games, Senator Landis did mention. Almost everything we buy today is a purchase of talent of one person or another. We also put a sales tax on utilities and we can bring that up, too, as a service rather than a product. When you buy electricity or you buy gas, it's not something that you can feel or touch and, therefore, you're not buying a product, yet we do put a sales tax on utilities and I just wanted to bring that forward in case Senator DeCamp will mention that we're buying somebody's talent and we're not buying a product itself. Then it comes to utilities with is also a service and we're not buying a product that we can feel or touch and I believe that books, record albums, Atari